AMENDMENT TRANSMITTAL LETTER					Docket No. 1907-0227PUS1
Application No.		Filing Date		Examiner	Art Unit
10/543,005-Conf. #2443		July 22, 2005 E		E. T. Abraha	m 2112
Applicant(s): Shuichi WATANABE et al.					
Invention: ENCODING DEVICE AND METHOD, DECODING DEVICE AND METHOD, PROGRAM, AND RECORDING MEDIUM					
MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Transmitted herewith is an amendment in the above-identified application.					
The fee has been calculated and is transmitted as shown below.					
CLAIMS AS AMENDED					
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	24	- 29 =	0	x 52.00	0.00
Independent Claims	8	- 10 =	0	x 220.00	0.00
Multiple Dependent Claims (check if applicable)					
Other fee (please specify):					
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT: 0.00					
x Large Entity Small Entity					
x No additional fee is required for this amendment.					
Please charge Deposit Account No in the amount of \$ A duplicate copy of this sheet is enclosed.					
A check in the amount of \$ is enclosed.					
Payment by credit card. Form PTO-2038 is attached.					
The Director is hereby authorized to charge and credit Deposit Account No					
x Credit any overpayment.					
Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.					
Michael R. Cammarata Attorney Reg. No.: 39,491					
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